MONTHLY REPORT OF STATE SALES AND USE TAX GROSS COLLECTIONS AND GROSS RETAIL SALES

Data are compiled from reports and remittances made by taxpayers, and are classified according to sales and use tax registration numbers. Detail data from this report may not be directly comparable to that in reports for other months because of corrections in registration numbers affecting collections and gross retail sales within the business, county, and city classifications, and changes in the sales and use tax law. **NO** county sales and use taxes are included in this report.

TABLE 1. STATE SALES AND USE TAX: GROSS COLLECTIONS AND GROSS RETAIL SALES BY COUNTIES

August 2002 Redort

	Gross	Gross		Gross	Gross	
County	Collections*	Retail Sales**	County	Collections*		Retail Sales**
Alamance	\$ 3,421,673	\$ 129,530,810	Macon	\$ 1,354,592	\$	41,414,162
Alexander	343,580	17,666,360	Madison	149,322	-	9,063,678
Alleghany	188,917	6,268,147	Martin	387,489		13,262,893
Anson	289,836	13,748,662	McDowell	607,590		35,100,811
Ashe	463,080	18,405,336	Mecklenburg	35,350,663		1,256,673,638
Avery	617,376	19,967,759	Mitchell	386,165		13,888,948
Beaufort	990,312	39,669,936	Montgomery	375,481		22,346,574
Bertie	92,245	5,910,149	Moore	1,836,916		69,788,361
Bladen	478,925	27,264,551	Nash	2,405,230		100,240,366
Brunswick	3,746,941	113,092,914	New Hanover	8,505,688		282,649,300
Buncombe	8,384,341	289,360,453	Northampton	92,215		3,914,648
Burke	1,258,092	53,466,715	Onslow	2,827,470		94,689,875
Cabarrus	4,120,750	164,239,211	Orange	3,055,021		112,951,841
Caldwell	1,203,211	52,691,278	Pamlico	148,006		5,478,196
Camden	85,264	4,113,514	Pasquotank	1,050,892		41,270,451
Carteret	3,259,695	99,883,563	Pender	792,971		29,385,613
Caswell	91,590	7,033,893	Perquimans	82,685		3,584,761
Catawba	5,025,842	180,953,381	Person	673,280		28,218,397
Chatham	754,936	30,419,143	Pitt	3,822,873		150,264,096
Cherokee	849,371	32,791,623	Polk	188,369		9,152,654
Chowan	232,847	11,476,071	Randolph	2,128,140		79,885,733
Clay	170,194	10,220,063	Richmond	769,003		28,559,271
Cleveland	1,891,276	75,693,658	Robeson	2,169,570		77,433,061
Columbus	821,211	35,813,172	Rockingham	1,143,942		48,845,630
Craven	2,029,556	78,538,545	Rowan	2,575,232		93,036,845
Cumberland	7,007,601	242,364,475	Rutherford	1,132,042		41,182,842
Currituck	1,417,788	42,203,283	Sampson	837,616		37,836,103
Dare	7,579,138	199,207,829	Scotland	698,073		25,387,377
Davidson	2,302,622	99,723,006	Stanly	1,461,501		51,597,591
Davie	521,671	23,297,449	Stokes	452,357		17,972,865
Duplin	701,578	26,964,891	Surry	1,635,721		72,257,577
Durham	11,036,158	370,799,816	Swain	268,723		9,121,905
Edgecombe	788,312	30,253,196	Transylvania	769,028		25,236,202
-	11,308,727	447,569,906	•	31,225		1,338,137
Forsyth			Tyrrell Union			
Franklin	636,821	23,362,640		2,581,819		115,644,719
Gaston	3,941,052	162,910,411	Vance	950,000		40,795,868
Gates	34,270	2,985,756	Wake	26,639,510		981,511,398
Graham	132,678	4,676,680	Warren	148,977		5,600,015
Granville Greene	584,174 122,221	30,973,466 4,245,575	Washington Watauga	153,294 2,233,010		7,423,271 65,132,618
	122,221	4,243,373	w atauga	2,233,010		03,132,016
Guilford	17,113,739	692,084,881	Wayne	2,575,348		91,143,184
Halifax	960,197	47,062,238	Wilkes	1,237,537		54,021,688
Harnett	1,259,525	47,846,240	Wilson	1,902,648		80,661,736
Haywood	1,576,335	59,971,046	Yadkin	470,664		18,483,270
Henderson	2,484,344	95,499,531	Yancey	300,874		9,962,941
Hertford	496,498	18,528,039	Foreign	60,490,618		2,074,627,609
Hoke	218,786	9,087,727	Utility services,			
Hyde	286,000	7,350,453	satellite, & liquor	56,087,610		***
Iredell	3,745,663	143,668,680	8% Hwy. use tax	2,840,201		***
Jackson	1,044,855	33,321,744	•			
Johnston	2,630,760	105,251,973				
Jones	108,927	3,512,807				
Lee	1,381,025	54,532,608				
Lenoir	1,433,658	67,187,275				
Lincoln	1,071,567	47,311,409	TOTALS	\$ 363,514,951	\$	11,140,012,656

^{*} Gross collections reported during the month of August 2002 including collections of penalties, interest, and sales and use tax.

Starting with the December 2001 report, monthly sales and use tax reports are not comparable to previous monthly reports. Effective October 16, 2001, the general state sales and use tax rate increased from 4% to 4.5%, requiring changes to the return. Prior to the change, use taxes were separately stated and taxable sales were not calculated for use taxes. The new return combines sales and use taxes, and taxable sales are computed on the total. Therefore, gross collections reflect the 1/2% tax rate increase, and gross retail sales reflect taxable sales computed on the combined total of sales and use taxes.

^{**} Amounts shown are total taxable and nontaxable sales reported on sales and use tax returns. Data reflect sales in July 2002.

^{***} Sales not presently tabulated.

TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND GROSS RETAIL SALES BY CITIES WITH POPULATION IN EXCESS OF $5,000^1$

August 2002 Report

	Gross	Gross		Gross	Gross
City	Collections*	Retail Sales**	City	Collections*	Retail Sales**
Albemarle	\$ 858,731	\$ 31,729,217	Kings Mountain	\$ 200,970	8,532,575
Apex	904,465	30,470,277	Kinston	1,105,092	52,585,249
Archdale	121,654	5,537,563	Knightdale	291,606	8,969,508
Asheboro	1,060,932	37,318,015	Laurinburg	554,823	20,401,915
Asheville	6,488,625	208,992,010	Lenoir	745,914	32,031,849
Belmont	180,044	17,728,099	Lewisville	58,751	3,357,340
Bessemer City	66,321	2,482,165	Lexington	1,067,825	40,059,886
Black Mountain	240,038	10,209,292	Lincolnton	444,316	20,167,868
Boone	1,310,033	40,229,109	Lumberton	1,188,765	41,491,243
Brevard	448,257	15,275,032	Matthews	1,623,671	50,773,659
Burlington	2,410,187	87,822,101	Mebane	217,084	11,379,084
Carrboro	321,683	14,141,660	Mint Hill	106,706	5,932,505
Cary	3,803,864	162,733,698	Monroe	1,434,346	70,760,604
Chapel Hill	1,977,887	68,181,912	Mooresville	1,290,961	46,405,928
Charlotte	26,951,306	991,510,294	Morehead City	1,443,982	43,947,316
Cherryville	96,143	4,439,275	Morganton	865,788	36,939,695
Clayton	337,214	12,442,683	Morrisville	385,621	20,432,392
Clemmons	254,278	9,781,393	Mt. Airy	883,688	40,762,747
Clinton	540,473	23,558,720	Mt. Holly	94,096	3,923,447
Concord	2,168,360	99,869,034	New Bern	1,449,907	51,060,311
Conover	214,377	9,859,073	Newton	216,592	8,360,371
Cornelius	517,154	17,336,861	Oak Island	33,145	754,303
Davidson	121,455	4,790,724	Oxford	353,887	17,918,537
Dunn	722,132	25,027,550	Pinehurst	175,979	8,672,193
Durham	9,891,084	320,131,049	Raleigh	16,440,395	565,329,102
Eden	391,626	16,102,737	Reidsville	319,534	15,563,027
Edenton	202,045	10,261,945	Roanoke Rapids	652,456	27,593,160
Elizabeth City	955,370	33,299,670	Rockingham	557,935	18,439,773
Elon	26,409	1,345,704	Rocky Mount	2,163,804	83,071,949
Fayetteville	5,711,544	198,199,374	Roxboro	563,436	21,715,427
Forest City	376,962	14,513,184	Salisbury	1,442,971	52,394,648
Fuquay-Varina	521,567	20,722,053	Sanford	1,121,636	44,458,002
Garner	1,133,307	33,812,895	Selma	180,600	7,609,905
Gastonia	3,001,737	108,354,313	Shelby	1,106,613	44,891,103
Goldsboro	2,062,144	72,253,113	Siler City	367,365	15,192,883
Graham	307,502	14,594,601	Smithfield	886,174	40,316,827
Greensboro	12,775,791	489,797,614	Southern Pines	693,987	23,474,286
Greenville	2,968,793	113,997,846	Spring Lake	223,421	7,277,854
Hamlet	57,392	3,778,024	Statesville	1,593,781	63,477,118
Havelock	244,230	9,482,901	Summerfield	26,678	2,013,292
Henderson	717,831	28,986,401	Tarboro	286,857	10,330,469
Hendersonville	1,643,233	62,560,519	Thomasville	628,213	28,708,102
Hickory	3,551,962	114,977,748	Trinity	2,142	52,467
High Point	2,639,572	123,562,278	Wake Forest	473,483	17,881,099
Hillsborough	424,068	16,633,503	Washington	557,926	22,130,924
Holly Springs	64,691	2,274,139	Waynesville	747,862	29,475,233
Hope Mills	355,945	12,640,024	Weddington	10,437	574,553
Huntersville	876,301	28,619,531	Whiteville	475,331	19,925,468
Indian Trail	256,692	10,046,845	Williamston	286,066	9,390,045
Jacksonville	2,090,992	70,565,248	Wilmington	6,224,540	208,320,122
Kannapolis	898,776	32,444,990	Wilson	1,632,575	62,678,775
Kernersville	931,369	43,422,016	Winston-Salem	8,916,367	354,044,318
Kill Devil Hills	1,061,404	27,466,253			
King	139,741	6,733,473	TOTALS	\$ 173,211,791	\$ 6,414,996,204

¹ Estimated population as of April 1, 2000, prepared by the U. S. Department of Commerce, Bureau of the Census.

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^{*} Gross collections reported during the month of August 2002 including collections of penalties, interest, and sales and use tax.

^{**} Amounts shown are total taxable and nontaxable sales reported on sales and use tax returns. Data reflect sales in July 2002.

TABLE 3. STATE SALES AND USE TAX: GROSS COLLECTIONS AND GROSS RETAIL SALES BY TYPES OF BUSINESSES

					2002 Report				
Type of business		Gross Collections*		Gross Retail Sales**	Type of business		Gross Collections*		Gross Retail Sales**
- * *	\$		ф		• •	ф		ф	
1%, 2% and 3% Tax Group 001 Manufactured homes - 2%	Ф	6,040,014 1,044,201	Ф	478,894,228 51,354,483	Lumber & Building Material Group - 4.5% 601 Sheet metal shops; steel fabricators	Ф	39,012,006 1,646,927	Ф	1,059,147,529 58,980,572
002 Airplanes, boats, etc 3%		1,044,201		34,383,764	602 Building hardware and machine stores		226,874		9,992,035
009 Farm, mill, laundry machinery; fuel to		1,049,333		34,363,704	603 Building material dealers		25,940,597		665,952,115
farmers, manufacturers, laundries;					604 Cabinet shops		1,078,231		30,119,457
other - 1%		3,946,481		393,155,981	605 Electrical, plumbing and heating		1,070,231		30,117,437
other 170		3,710,101		373,133,701	supply dealers		8,837,358		251,638,123
Apparel Group - 4.5%	\$	8,962,514	\$	219,479,745	606 Monument and tombstone dealers		44,397		2.326,288
101 Boot and shoe stores		1,298,960	•	32,159,424	607 Others		557,687		21,553,931
102 Clothing stores		6,972,096		163,127,230	608 Storm window and door dealers		679,936		18,585,008
03 Furriers		1,084		32,065					
104 Haberdasheries		19,971		446,726	Unclassified Group - 4.5%	\$	100,055,032	\$	3,164,599,782
105 Millinery shops		13,498		294,143	701 Beauty and barber shops and				
106 Shoe repair shops		95,216		2,273,896	supply dealers		780,921		22,813,655
107 Others		561,691		21,146,261	702 Bookstores, school supply stores		2,433,975		66,666,501
					703 Newsstands		574,327		15,956,826
Automotive Group - 4.5%	\$	17,564,904	\$	1,459,244,500	704 Coal, wood, fuel oil, and bottled				
201 Motor vehicle dealers		3,307,123		726,341,108	gas dealers		840,279		53,357,227
202 Service stations		1,753,659		119,109,648	705 Feed stores, millers, hatcheries		177,042		8,766,000
203 Garages		1,842,574		85,983,751	706 Florists and nurseries		1,187,138		34,071,489
204 Motorcycle and bicycle dealers		746,621		29,004,721	707 Airplane dealers		467,572		32,450,636
205 Automotive supply stores		5,149,053		206,118,726	708 Hotels, motels, cottage rentals, etc.		13,474,295		305,475,373
206 Others		331,390		24,189,458	709 Office machine and supply dealers		9,934,349		318,526,875
207 Oil and petroleum products dealers		1,751,539		164,770,998	710 Funeral homes		707,354		21,872,255
208 Tire dealers, recappers and repairers		2,141,798		67,485,122	711 Others		57,288,022		1,834,108,153
209 Manufactured home (mobile home) dealer	S	541,148		36,240,968	712 Photographers, artists, photofinishers 713 Printers, publishers, blueprinters,		1,579,288		49,689,955
Food Group - 4.5%	\$	56,152,435	\$	2,162,852,604	engravers, etc.		2,597,014		124,666,085
301 Bakeries		285,443		13,248,761	714 Laundries, dry cleaners, etc.		1,138,443		27,823,006
302 Candy and confectionery stores		150,652		3,882,943	715 Hospitals, physicians, veterinarians, etc.		2,269,392		69,545,350
303 Dairies and dairy bars		433,976		10,430,911	716 Boat and marine supply dealers		682,936		30,605,403
304 Grocery stores, meat markets, etc.		18,984,099		1,292,866,885	717 Pet, hobby and craft shops		1,475,741		40,443,321
305 Vending machine operators; drink stands 306 Restaurants, cafeterias, grills,		2,211,178		55,376,671	718 Chemical, janitorial supplies and paper products dealers		1,991,648		81,406,525
snack bars, etc.		32,750,409		750,887,688	719 Machine shops; locksmiths, etc.		455,294		26,355,147
307 Others		240,190		7,764,500					
308 Taverns, nightclubs, etc.		1,096,489		28,394,245					
Furniture Group - 4.5%	\$	13,402,080	\$	381,600,643					
401 Furniture stores		5,594,790		168,438,027	Total Retail Sales and Use Group	\$	304,587,141	\$	11,140,012,656
402 Household appliance dealers and									
repair services		2,974,767		76,508,161	Utility Services, Satellite and Liquor -				
403 Musical merchandise dealers 404 Industrial, office and store furniture		676,064		18,445,020	2.83%, 3%, 5% and 6%	\$	56,087,610		***
and fixture dealers		743,506		22,794,534	8% Hwy. Use Tax - Motor Vehicle Leasing	\$	2,840,201		***
405 Others		209,258		6,077,188					
406 Awning and venetian blind dealers		128,023		3,376,897					
407 Antique dealers; interior decorators		1,225,806		32,383,537					
408 Upholstery shops; floor covering dealers		1,849,866		53,577,279					
					Grand Total - All Groups	\$	363,514,951	\$	11,140,012,656
General Merchandise Group - 4.5%	\$	63,398,156	\$	2,214,193,625					
501 Department stores		6,582,347		158,128,500	* Cross collections remarted dyning the month	o.f	August 2002 im	مايية	lina
502 Drugstores; drug and medical		2 207 579		222 620 002	* Gross collections reported during the month collections of penalties, interest, and sales a			Cluc	ing
supply houses		3,297,578 279,287		323,628,883 7,574,355	conections of penatues, interest, and sales a	uiu	use tax.		
503 Dry goods stores; fabric and yarn shops		1,359,394		53,458,604	** Amounts shown are total taxable and nonta	vahl	le sales renorte	d or	sales
504 Farm implement and supply stores		25,257,345		747,631,776	and use tax returns. Data reflect sales in Ju			a OII	Suics
505 Discount stores; general stores 506 Hardware stores		2,252,253		73,565,345	and use the feturis. Data feffect sales III Ju	.y 2	.002.		
507 Jewelry stores; watch and clock		2,232,233		13,303,343	*** Sales not presently tabulated.				
		1,368,711		35,000,467	Sales not presently thoulated.				
repair shops 508 Leather and leather goods stores		38,547		1,235,201					
509 Industrial machinery and supply dealers		3,180,215		132,298,949	Starting with the December 2001 report, mo	nth	ly sales and us	e ta	x reports are not
510 Coondhand goods storest floo montrots		306 547		8 535 681	comparable to previous monthly reports Ft		•		•

comparable to previous monthly reports. Effective October 16, 2001, the general state sales and use tax rate increased from 4% to 4.5%, requiring changes to the return. Prior to the change, use taxes were separately stated and taxable sales were not calculated for use taxes. The new return combines sales and use taxes, and taxable sales are computed on the total. Therefore, gross collections reflect the 1/2% tax rate increase, and gross retail sales reflect taxable sales computed on the combined total of sales and use taxes.

North Carolina Department of Revenue Raleigh, North Carolina 27640 http://www.dor.state.nc.us

8,535,681

79,867,254

47,524,682

424,140,449

29,697,628

8,703,835

53,467,256

29,734,760

306,547

2,699,443

2,011,934

10,531,141

1,038,861

1,632,513

1,247,135

314,906

510 Secondhand goods stores; flea markets

511 Sporting goods stores; toy shops 512 Variety stores; 5 & 10 specialty stores

514 Paint, wallpaper, and glass stores

515 Pawn shops; army surplus stores, etc.

516 Road building equipment and supply dealers 517 Gift and novelty shops; coin dealers

513 Others